

Plan to Allocate Direct Costs (SAMPLE ONLY)

Initial | Amendment

Amendment Effective Date (if applicable): NA

WIC Local Agency Name: ABC County WIC
WIC Local Agency #: LA 111
Effective Fiscal Year: October 1, 2021 to September 30, 2022
Name(s) of Preparer: Happie Tubiehere

Cost Category	Allocation Method	Allocation %	Description of Supporting Documentation
I. PERSONNEL (List all existing positions in your WIC agency)			
BF Peer Counselor (2)	Actual hours spent on WIC	NA	Time sheets, payroll records
Certifying Authority (4)	Actual hours spent on WIC	NA	Time sheets, payroll records
Clerk (3)	Actual hours spent on WIC	NA	Time sheets, payroll records
IBCLC (1)	Actual hours spent on WIC	NA	Time sheets, payroll records
Registered Dietitian (2)	Actual hours spent on WIC	NA	Time sheets, payroll records
WIC Director (1)	Actual hours spent on WIC	NA	Time sheets, payroll records
II. FRINGE BENEFITS (List all fringe benefit expenses to be paid)			
FICA	WIC Salary times 7.65%	NA	Monthly FICA remittance invoice
Retirement	WIC Salary times %	NA	Monthly retirement remittance, Copy of Retirement Plan
Health Insurance	# WIC employees times \$ Prorated based on hours worked for staff working less than 100% for WIC	NA	Monthly insurance remittance advices, Copy of Insurance policy
Dental Insurance	Rate per employee	NA	Monthly insurance remittance advices, Copy of Insurance policy
Unemployment Insurance	Rate per employee	NA	Monthly insurance remittance advices, Copy of Insurance policy
Workers' Compensation	Total WIC Salaries times %	NA	Monthly insurance remittance advices, Copy of Insurance policy
III. CONTRACTUAL (Professional Services Only)			
RD Consultant	Actual cost incurred	N/A	Time vouchers, invoice, check requests, contracts, or canceled checks, plus state agency approval.
Lactation Consultant	Actual cost incurred	N/A	Time vouchers, invoice, check requests, contracts, or canceled checks, plus state agency approval.
Contract Audit	WIC Actual Expenses divided by HD Actual Expenses	Varies	Bids, state approval, contract

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IV. EQUIPMENT (Useful life > 1 yr and Costs are ≥ \$5,000)			
Equipment purchases	Actual cost incurred	NA	Three bids from vendors, approval from State, if estimate is ≥ \$5,000, and copy of invoice from vendor.
V. SUPPLIES (Costs are < \$5,000)			
Office Supplies	Actual Cost Incurred	NA	Statement or invoice from vendor. Bids if necessary.
Expendable Medical Supplies	Joint Cost of WIC medical assessments per month	Varies	Statement or invoice from vendor and cost allocation logs / worksheets.
VI. TRAVEL			
Employee travel	Actual reimbursement to employee as computed in accordance with County's travel policy. Ex. \$.625 per mile; and per diem of \$48	NA	<ul style="list-style-type: none"> Travel policy dated 5/25/XX Travel claim submitted by employee and approved by employee supervisor. Statement detailing purpose of trip. Time sheets
VII. OTHER (Including Non-Professional Services)			
BUILDING / FACILITIES			
Rental Space	Admin Site: WIC sq. ft. = 936 divided by HD sq. ft. = 10,577	8.87%	Bids, Health Department floor plan maintained by County Auditor office, and state agency approval.
	North Site: Direct charge per space rental. Ex. 1,500 sq. ft. at \$0.30 /sq. ft.	NA	Bids, contract with Lessor, floor plan, monthly statement and state agency approval.

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COMMUNICATION			
Local / long distance phone expenses	Actual cost incurred	NA	Survey of phone extensions, long distance logs and monthly statement from telephone company.
Other phone charges	Admin Site: # WIC extensions=10 divided by # HD extensions=100	10%	Survey of phone extensions, cost allocation logs / worksheets and monthly statement from telephone company.
Internet	Admin Site: # WIC cable jacks=5 divided by # HD cable jacks=100	5%	Survey of jacks, survey of phone extensions and monthly statement from internet company.
	North Site: Actual cost incurred	NA	Internet statement or invoice.
DATA PROCESSING SERVICES			
Internal Service	Actual cost incurred	NA	Statement from service or interdepartmental fund transfer, cost allocation logs / worksheets.
External Service	Actual cost incurred	NA	Bids, SA approval, statement or invoice from vendor, cancelled checks.
PRINTING / REPRODUCTION			
Copier Lease (Shared)	Admin Site: (# WIC Copies divided by Total Copies) times Cost Total Copies OR # WIC copies times \$ per copy	Varies	Copy log and monthly statement from vendor OR Copy log and cost per copy analysis dated July 1, 20XX
Copier lease	North Site: Actual cost incurred	NA	Monthly statement from vendor
External Copier Service	Actual cost incurred	NA	Statement/invoice from vendor. Bids and SA approval.

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UTILITIES			
Electricity	Admin Site: Total WIC sq. ft. = 936 sq. ft divided by Total HD sq. ft =10,577 sq. ft.	8.87%	Heath Department floor plan and monthly statement from utility company.
	North Site: Actual cost incurred	NA	Utilities statement or invoice.
Water/Sewage	North Site: Actual cost incurred	NA	Utilities statement or invoice
MISCELLANEOUS EXPENSES			
Janitorial Contractor	Admin Site: Total WIC sq. ft. = 936 sq. ft divided by Total HD sq. ft =10,577 sq. ft.	8.87%	Health Department floor plan and monthly statement from janitorial supply vendor. If contract is > \$5K, need 3 bids and SA approval.
	North Site: Actual cost incurred	NA	Monthly statement from janitorial supply vendor. If contract is > \$5K, need 3 bids and SA approval.
Copier Maintenance	Admin Site: (# WIC copies divided by Total copies) times Cost Total copies	Varies	Copy log and monthly statement from vendor.
	North Site: Actual cost incurred	NA	Statement or invoice from vendor, bids, and state agency approval, contract.
Nutrition education materials	Actual cost Incurred	NA	Statement or invoice from vendor.
Outreach materials	Actual cost Incurred	NA	Statement or invoice from vendor.